



### Agenda

Office of Tax Appeals Hearings Tuesday, March 26, 2019, 9:00 a.m. 400 R Street **Hearing Room** Sacramento, CA 95811

Agenda updated as of 03/26/19, 10:30 a.m.

## Franchise and Income Tax Appeals Hearings

Greta Hedin, 18042858

Panel Lead: Jeffrey Margolis Panel Members: Amanda Vassigh

Jeff Angeja

Appearing for Taxpayer: Thomas G. Brenner Appearing for Franchise Tax Board: Mira Patel, Tax Counsel

Maria Brosterhous, Tax Counsel

Issue: Whether appellant is entitled to the refund of an overpayment in her 2006 tax

account.

Jeffrey G. Sandoval, 18043037

Panel Lead: John Johnson Panel Members: Alberto Rosas **Amanda Vassigh** 

Jeffrey Sandoval, Taxpayer Appearing for Taxpayer: Appearing for Franchise Tax Board: David Gemmingen, Tax Counsel Ciro Immordino, Tax Counsel

Issue: Whether appellant has substantiated certain passive activity losses and losses from the sale of property claimed for the 2013 tax year.

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Location: 400 R Street Web: ota.ca.gov Sacramento, CA 95811 Fax: (916) 492-2089



# State of California Office of Tax Appeals

William A. Llanos, 18010692

Panel Lead: Jeffrey Margolis
Panel Members: Andrew Kwee
Neil Robinson

Appearing for Taxpayer: William A. Llanos, Taxpayer

Jim McDonald, Witness

Appearing for Franchise Tax Board: Andy Amara, Tax Counsel

Nancy Parker, Tax Counsel

Issues: Whether FTB's proposed tax assessment for 2012 is proper and correct. Whether appellant is liable for the late-filing and demand penalties proposed by FTB. Whether a frivolous appeal penalty should be imposed and, if so, in what amount.

Thomas M. Purbaugh and Karen M. Spina, 18042889
Panel Lead: Sara Hosey
Panel Members: Jeffrey Margolis

**Tommy Leung** 

Appearing for Taxpayer: Christopher York, Representative

Appearing for Franchise Tax Board: Brad Coutinho, Tax Counsel

Nancy Parker, Tax Counsel

Issue: Whether appellants have established reasonable cause to abate the late payment penalty imposed under California Revenue & Taxation Code section 19132 for the 2015 tax year.

# **Business Tax Appeals Hearings**

Susan Marie Hendrickson, 18063320

Panel Lead: Michael Geary
Panel Members: Andrew Kwee
Teresa Stanley

Appearing for Taxpayer: Susan Marie Hendrickson, Taxpayer

Robert Goldstein, Attorney

Appearing for Department of

Tax and Fee Administration: Steve Smith, Tax Counsel

Scott Lambert, Hearing Representative Kevin Hanks, Hearing Representative

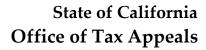
Issue: Is appellant is entitled to a reduction of the measure of additional taxable sales.

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#### 1:00p.m. Session

## **Business Tax Appeals Hearings**

Marc D. Mezzetta, 18011962

Panel Lead: Jeff Angeja
Panel Members: Michael Geary
Tommy Leung

Appearing for Taxpayer: Marc D. Mezzetta, Taxpayer

Steven Keeler, Witness

Appearing for Department of

Tax and Fee Administration: Steve Smith, Tax Counsel

Scott Lambert, Hearing Representative
Kevin Hanks, Hearing Representative

Issue: Whether any further reductions to the measure of unreported taxable sales are warranted.

The following cases were removed from this agenda:

Michael A. Gorin, 18010985 Taxpayer requested a postponement.

The Macerich Partnership, L.P., et al.,

18010064 and Westcor Realty Limited Taxpayer and FTB requested these cases

Partnership, et al., 18010065 be deferred.

Marc D. Mezzetta, 18011962 Taxpayer and CDTFA requested this case be

postponed.

Jeffrey G. Sandoval, 18043037 Taxpayer waived hearing.

The hearing location is accessible to people with disabilities. Please contact Claudia Lopez at (916)206-4772, or email Claudia.Lopez@ota.ca.gov if you require special assistance.

Note: The above case description is intended simply to inform the public and the press as to the general subject matter of the case. The description does not necessarily define the specific issues that will be addressed at the hearing.

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